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- 2 JAN 2019  
ODISHA (AT CUTTACK)

GOVERNMENT OF ODISHA  
FINANCE DEPARTMENT

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Order  
The 31<sup>st</sup> December, 2018

THE ODISHA GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER,  
2018.

Order No. 4/2018-State Tax

S.R.O.No. --- WHEREAS, sub-section (4) of section 52 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of out ward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under sub-section (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Odisha Goods and Services Tax Act, 2017, the State Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely: —

*Handwritten signature*

1. Short title. —This Order may be called the Odisha Goods and Services Tax (Fourth Removal of Difficulties) Order, 2018.
2. In section 52 of the Central Goods and Services Tax Act, 2017, in sub-section (4), the following Explanation shall be inserted, namely: —

“Explanation: - For the purposes of this sub-section, it is hereby declared that the due date for furnishing the said statement for the months of October, November and December, 2018 shall be the 31<sup>st</sup> January, 2019.”.

*Handwritten notes:*  
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scm  
03/01

[No. 40938 -FIN-CT1-TAX-0043-2017]

By order of the Governor

*Sanjayjit Rout*  
Deputy Secretary to Government

Memo No. 40939

/F., Date- 31.12.2018

Copy forwarded to the Gazette Cell of Commerce & Transport Department, Government of Odisha, Bhubaneswar for information and necessary action with a request to publish this notification in an extraordinary issue of the Odisha Gazette immediately.

Three hundred copies of the notification may please be supplied to this Department.

This is statutory and will bear SRO Number.

  
Deputy Secretary to Government

Memo No. 40940

/F.,

Date- 31.12.2018

Copy forwarded to the Commissioner of CT & GST, Odisha, Cuttack for information and necessary action.

  
Deputy Secretary to Government

Memo No. 40941

/F.,

Date- 31.12.2018

Copy forwarded to Head State Portal Group, IT Centre, Secretariat for hosting in the Orissa Government website – [www.orissagov.ocac.in](http://www.orissagov.ocac.in) Finance Department.

  
Deputy Secretary to Government